



Administrative Resource Center

FY 2003 OBJECT CLASS LISTING

1100 PERSONNEL COMPENSATION

1200 PERSONNEL BENEFITS

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2500 OTHER SERVICES

2600 SUPPLIES AND MATERIALS

3100 EQUIPMENT

3200 LAND AND STRUCTURES

1100 PERSONNEL COMPENSATION

Gross compensation for personal services rendered to the Government by Federal Civilian Employees.

11.0 PERSONNEL COMPENSATION - Nothing should be coded to this category.

11.1 Full-time Permanent

1111 Full-time Permanent (non-wage grade)

Regular salaries paid directly to non-wage grade civilian employees in full-time permanent positions as defined in OMB Circular A-11, and other payments that become part of base pay.

1118 Merit Increases

1119 Promotions

11.3 Other than Full-time Permanent

1133 Part-time temporary

11.6 Overtime

Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

1161 Overtime and Holiday Pay

11.7 Other Personnel Compensation - Awards

1117 Annual Cash Payment

1171 Incentive Awards

1172 Incentive Awards Non-Cash

11.8 Special Personal Services Payments

1184 Leave

1185 Leave-In Excess of 240 Hours

1200 PERSONNEL BENEFITS

This section covers cash allowances paid directly to Federal civilian employees.

12.0 PERSONNEL BENEFITS - Nothing should be coded to this category.

12.1 Civilian Personnel Benefits/Retirement

- 1211 Civil Service Retirement Service (CSRS)
- 1212 Federal Employees' Retirement System (FERS)
- 1213 Thrift Savings Plan Basic Funds(TSP)
- 1214 Federal Insurance Contribution Act (FICA)
- 1215 Federal Employee Health Benefits (FEHB)
- 1216 Federal Employee Government Life Insurance (FEGLI)
- 1217 Long-Term Disability Insurance
- 1219 Medicare (H.I. Tax)
- 1221 Health Program
- 1222 OTS Flex Spending Health Care
- 1223 Life Care
- 1224 Life Insurance – OTS
- 1225 FITP Savings
- 1226 Retirement – FIRF
- 1227 Thrift Savings Plan Matching Funds (TSP)
- 1228 Gainsharing
- 1229 Travel Accident Insurance

12.3 Incentives

- 1236 Public Transportation Initiative - PTI

12.5 Special Payments of Other Funds

- 1251 Office of Workers' Compensation (OWC) Payments - These are payments made to OWC for reimbursements of compensation payments made by OWC to OTS employees.

12.6 Relocation/Permanent Change of Station (PCS)

1271 Relocation – payroll

1272 Relocation – non-payroll

1300 BENEFITS TO FORMER EMPLOYEES

Pensions, annuities, and other benefits which are payable to former employees and/or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and benefits provided in kind, such as hospital and medical care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42.

1301 Severance Pay

1302 Unemployment Compensation

1304 Changes in Actuarial Liability

1305 Other Post Employment Costs

2100 TRAVEL AND TRANSPORTATION OF PERSONS

This includes transportation of government employees or others,* their per diem allowances while in authorized travel status, and other expenses incident to travel which are to be paid by the government either directly or by reimbursing the traveler. This object class consists of both travel away from official duty stations, local travel and transportation of persons in and around the official station of employment.

*Others are defined as either interviewees or government employee spouses. This does not include non-Federal contractor travel which is charged to BOC 25.1 or 25.2.

21.0 TRAVEL AND TRANSPORTATION OF PERSONS- Nothing should be coded to this category.

21.1 Domestic TDY Travel

2169 Travel Suspense (GELCO)

2191 Travel Other

All travel other than specifically detailed in other 211X BOCs

2192 Travel – Exam Related

2193 Travel – Training Related

2194 Travel – Goodwill

2195 Travel – Staff Conference

2196 Leased Vehicles

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2200 TRANSPORTATION OF THINGS

Includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

22.0 TRANSPORTATION OF THINGS- Nothing should be coded to this category

2211 Air Freight

2216 Publication – Ship and Distribute

2300 RENTS, COMMUNICATIONS, UTILITIES AND MISC. CHARGES

Rents include charges for possession and use of land, structures, or equipment (other than transportation equipment) owned by another. This also includes periodic charges under lease/purchase agreements for equipment prior to the time that the title to the equipment is to be acquired. It excludes payments under lease/purchase contracts for the construction of buildings.

Communications include the transmission of messages from place to place, such as contractual charges for land telegraph service, radio and wireless service, telephone and teletype service, charges for postage (other than parcel post), contractual messenger service, and rental of post office boxes, postage meter machines, mailing machines, teletype equipment, switchboard and service charges, and telephone installation costs.

Utilities include charges for heat, light, power, gas, electricity, and other utility services that are exclusive of transportation and communication services.

23.2 Rental Payments to Others

2320 Rent – Office Space

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23.3 Utilities

2332 Electricity

2333 Steam Heat

2334 Water

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23.4 ADP Rental

2341 Software Lease

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23.5 Telecommunications

2351 Telecommunications Rentals

2352 WCF Telecommunications

All costs associated with telecommunications and collected through the Working Capital Fund, to include:

- Pro-rata Share - the Bureau's cost associated with maintaining the Department of the Treasury's telecommunications system.
- DTS - Digital Telephone Switch
- LTSS - Local Telecommunications Support and Service
- TCS - Treasury Communications System

2354 Phone – Local Commercial

2355 Phone Installation

2356 FTS (Voice)

2357 Phone – Long Distance Commercial

23.7 Other Rentals

2371 Rental – Copying and Related

2372 Miscellaneous Rental

23.8 Postage

2381 Postage

2400 PRINTING AND REPRODUCTION

Includes contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office (GPO), other agencies (i.e. Interagency Agreements), other units of Public Debt, and commercial printers. Also includes all common processes of duplicating obtained on a contractual or reimbursable basis, standard forms when specifically printed or assembled in order, and printed envelopes and letterheads, binding connected with printing, photography, blueprinting, and microfilming.

24.0 PRINTING AND REPRODUCTION- Nothing should be coded to this category

24.1 Government Printing

2411 GPO Printing and Duplication

2416 Federal Register

24.3 Commercial Printing and Duplication

2431 Commercial Printing and Duplication

2433 Publication Printing

2434 Publication Accessories

2500 OTHER SERVICES

Includes all contractual services not otherwise classified as well as consulting services. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the vouchers. Non-federal contractor travel costs would be included in either 25.1 or 25.2. Travel costs associated with performing contractual services should not be charged to BOC 2100. Charges for services in connection with initial installation of equipment, when performed by the vendor, are excluded.

25.1 Consulting Services

- 2511 Other Professional Services
- 2512 Studies
- 2513 Engineering and Technical Services
- 2514 Programming and System Development
- 2515 Legal
- 2516 Miscellaneous Legal
- 2517 Auditing
- 2518 Consulting
- 2519 Temporary Services

25.2 Other Services

- 2524 Computer Time
- 2528 Tuition
- 2535 Educational Meetings
- 2536 Staff Seminars and Meetings
- 2537 Initiative Training
- 2538 OPD Contract Instructors
- 2592 Reception and Represent
- 2593 Transcription Services
- 2594 Security Investigation
- 2595 Microfilm Services
- 2596 Recruiting
- 2597 Community Affairs Program
- 2598 Other Miscellaneous Services

25.3 Purchase of Goods and Services from Government Accounts

Includes obligations for purchases from other Federal agencies or accounts. Includes interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, not otherwise classified.

2531 Services of Other Agencies

2532 FFIEC

25.4 Operation and Maintenance of Facilities

2541 Repairs and Maintenance

2542 Building Management

2543 Guard Service

2544 Office Moves

2545 Insurance

2546 Custodial Service

2547 Landscaping Maintenance

2548 Management Fee – Leasing

2549 HVAC

2550 Safety and Other

2551 Mail Service Operations

2552 Miscellaneous Building Costs

2553 Honeywell

2554 Elevators

25.7 Operations and Maintenance of Equipment

2572 ALPHA Computer Maintenance

2600 SUPPLIES AND MATERIALS

Includes the cost of all commodities, whether acquired by formal contract or other form of purchase, which are ordinarily consumed or expended within one year after they are put into use, or which are used to form a minor part of fixed property. Includes miscellaneous ADP items, such as memory/video boards, adapters, connectors, surge protectors, etc., which are purchased as a minor part of existing ADP equipment. Any other item of little monetary value (under \$25 unit cost) which does not meet the above stated criteria may also be classified as supplies and materials.

26.0 SUPPLIES AND MATERIALS- Nothing should be coded to this category

26.1 Office Supplies and Publications

2611 General Office Supplies

2613 Washington Library

2614 Regional Library

2615 Subscriptions

3100 EQUIPMENT

Includes the costs of all personal property of a more or less durable nature, which may be expected to have a period of service of one year or more after put into use without damage to its physical condition. Included are charges for services in connection with initial shipping and installation of equipment when performed by the vendor. Excluded are items which are considered a minor part of fixed property. This object class may consist of both equipment which is not capitalized (no value in the property accounts), and equipment which is capitalized.

31.0 EQUIPMENT- Nothing should be coded to this category

31.1 Transportation Equipment (Reserved-not used by BPD at this time)

31.2 Office Furniture and Equipment

- 3121 Capitalized Equipment – Non ADP
- 3122 Equipment – non-capitalized, non-ADP
- 3123 Repair and Maintenance – FF&E non-ADP

31.6 ADP Equipment/Hardware

- 3161 ADP Equipment - Capitalized
- 3162 ADP Equipment - Non Capitalized
- 3163 ADP Equipment – Repair and Maintenance
- 3199 Depreciation – FF&E

3200 LAND AND STRUCTURES

Comprises land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment such as air conditioners, electrical and heating unit alterations, etc.

3211 Leasehold Improvements – non capitalized

3212 Construction

3214 Amortization – Leasehold Improvements

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Division of Financial Management